



## **QUARTERLY BUDGET REPORT**

CITY OF BRYAN, TEXAS  
FISCAL YEAR 2022

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2022

**PRELIMINARY  
&  
UNAUDITED**

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## General Fund

The General Fund preliminary fund balance available for operations at September 30, 2022 was \$45,900k, or 187 days of operating expenditures. This balance is \$15,901k, or 53.0%, above budgeted projections. This variance primarily consists of higher than expected beginning fund balances by \$2,011k due to higher than expected revenues of \$5,511k and expenditure savings of \$1,814k during FY 2021. During FY 2022, revenues and Right-of-Way ("ROW") Payments for the General Fund are over budget by \$9,191, or 11.3%, and expenditures are under budget by \$4,105k, or 4.6%. Additionally, the City has restricted and committed fund balances totaling \$10,216k. A discussion of the revenue and expenditure variances is included below.

### Revenue Narrative

In FY 2022, General Fund Revenues, not including Transfers In or ROW Payments, are \$8,073k, or 12.8%, over budget. Notable variances include:

**Sales Tax:** Sales tax receipts of \$29,258k through August of FY 2022 are \$4,419k, or 17.8%, over budget and are \$3,318k, or 18.6%, above collections of \$22,865k through August of FY 2021. The FY 2022 budget variance is driven by increased sales tax revenues in construction activities, food services, and big box retailers.

**Property Tax:** Property tax revenue collections, including penalties and interest, of \$25,480k are \$301k, or 1.2%, over budget due to the timing of collections.

**Licenses and Permits:** License and Permit revenues of \$1,587k are \$782k, or 97.0%, over budget. In FY 2022, 2,506 building permits have been issued, a 26.6% decrease from the permits issued in FY 2021. However, in FY 2022, the average value per permit issued is \$178k, a 51.3% increase over the average value per permit issued in FY 2021.

**Charges for Services:** Ambulance revenues are conservatively budgeted as collections and activity vary year-to-year. During FY 2022, 7,022 ambulance runs have been made, a 1.7% increase over the number of runs made in FY 2021. Additionally, during FY 2022, the net revenue per run was \$594 which is the same net revenue per run as FY 2021. Parks and recreation revenues are over budget by \$389k, or 51.2%, primarily due to Parkland Dedication fees which are over budget by \$311k.

**Fines:** Fines of \$1,624k are \$554k, or 51.8%, over budget due to both an increase in citations issued and fines per citation.

**Miscellaneous Income/Shared Taxes:** Actual receipts of \$2,345k are \$575k, or 32.5%, over budget. The main drivers of the variance includes: interest income which is over budget by \$599k, or 33.8%, miscellaneous police department revenues which are over budget by \$151k, and library gifts which are over budget by \$72k. Unbudgeted revenues received consist of payments from the Texas Division of Emergency Management (TDEM) for fire department expenses of \$288k, insurance proceeds received from various damage claims of \$25k, asset sales proceeds of \$19k, and payments from Brazos County for tax sale properties of \$13k. The variance is partially offset by other miscellaneous revenues which are under budget by \$227k and PILOT payments which are under budget by \$86k.

### Expenditure Narrative

General Fund expenditures are \$4,105k, or 4.6%, under budget for preliminary numbers through September of FY 2022. Expense variances are largely due to lower salaries and benefits as a result of higher than average vacancies. Benefits expenses are also lower due to retirement contribution savings due to the cost savings attributable to the issuance of the Pension Obligation Bonds. Notable variances include:

**Public Safety:** Public Safety is over budget by \$1,627k, or 3.5%, primarily due to capital expenditures, which are over budget by \$1,101k primarily due to the purchases of a ladder truck and supplies, including first aid supplies, which are over budget by \$706k.

**Public Works:** Public Works is under budget by \$679k, or 10.6%, due to salaries and benefits which are under budget by \$382k (currently 5 vacancies), professional services/training which are under budget by \$359k, and maintenance which is under budget by \$150k. The variance is partially offset by capital expenditures which are over budget by \$194k.

**Community Services:** Community Services are under budget by \$672k, or 7.9%, due to contractual maintenance and services which are under budget by \$409k, salaries and benefits which are under budget by \$358k (currently 4 vacancies), and general maintenance which is under budget by \$55k. The variance is partially offset by capital expenditures which are over budget by \$173k.

**Support Services:** Support Services are under budget by \$449k, or 3.2%, due to salaries and benefits which are under budget by \$551k (currently 6 vacancies), capital expenditures which are under budget by \$288k, miscellaneous expenditures, including contractual maintenance, which are under budget by \$165k, transportation/training and utilities which are under budget by \$163k, collectively. The variance is partially offset by maintenance, including software licensing agreements and equipment, which are over budget by \$676k.

**General Administration:** General Administration is under budget by \$572k, or 9.9%, due to miscellaneous expenditures, including contributions, contingent expenditures, elections, public relations, and contractual services, which are under budget by \$460k, collectively, and salaries and benefits which are under budget by \$169k (currently 2 vacancies). The variance is partially offset by professional services which are over budget by \$77k.

**CIP Reimbursement Resolutions:** CIP Reimbursement Resolutions are not budgeted on an annual basis. Spending is dependent on timing of the designated projects. The negative balance is related to the true up for the 2022 CO bonds.

## Other Funds

### Other Governmental Funds

**Debt Service Fund:** Total revenues and transfers are over budget by \$1,129k, or 7.6%, primarily due to transfers in which are over budget by \$906k due to the allocation of the 2020 Pension Obligation Bonds to proprietary funds that were finalized after the FY 2022 budget was issued, property tax collections which are over budget by \$153k due to timing of collections, and interest income which is over budget by \$70k due to higher-than-expected rates. Total expenditures are under budget by \$13k, or 0.1%.

### Special Revenue Funds

**Hotel Tax Fund:** Total revenues are over budget by \$420k, or 26.1%, primarily due to room tax revenues which are over budget by \$383k due to higher-than-expected hotel stays. Total expenditures are over budget by \$38k, or 1.9%, primarily due to the timing of payments for single purpose and event grants.

**Midtown Park Operations Fund:** Total revenues and transfers are under budget by \$3,492k, or 96.3%, due to the timing of the opening of the Legends Event Center. Total expenditures are under budget by \$4,247k, or 91.0%, primarily due to the timing of start-up costs for both Travis Fields and Legends Event Center. Travis Fields opened in February 2022, and Legends Event Center is expected to open in December of 2022.

**Phillips Event Center ("PEC") Fund:** Total revenues and transfers are under budget by \$1,901k, or 50.7%, primarily due to the timing of transfers in for operations and capital improvements which are under budget by \$2,532k. The variance is partially offset by operating revenues for the Golf Course and Facilities which are over budget by \$631k. Total Facilities expenditures of \$720k are \$1,720k, or 70.5%, under budget due to capital expenditures which are under budget by \$1,384k and other operating expenditures which are under budget by \$336k. Due to damage sustained during the February 2021 winter storm, the special event venue is expected to be closed until late-2022, but some operating expenditures will continue to be incurred. Total other expenditures (not included in the profit share calculation) are under budget by \$160k, or 36.9%, primarily due to management fees which are under budget by \$151k. The budget for management fees include estimated incentive payments that are calculated at the end of the year.

**Queen and Palace Theaters Fund:** Total revenues and transfers are under budget by \$174k, or 17.1%, due to theater operating revenue which is under budget by \$447k due to timing of operations. Total expenditures are under budget by \$157k, or 17.5%, due to timing of operations. The Queen Theater opened in March 2022.

**Street Improvement Fund:** Total revenues and transfers are over budget by \$470k, or 7.8%, due to higher than anticipated transportation fees. Total expenditures are under budget by \$3,121k, or 36.4%, primarily due to capital expenditures which are under budget by \$2,419k and street maintenance which is under budget by \$356k, both due to the timing of material purchases for streets and other scheduled projects throughout the City.

**Drainage Fund:** Total expenditures are under budget by \$933k, or 58.9%, primarily due to the timing of storm system capital projects which are under budget by \$932k.

### Enterprise Funds

**BTU – City Fund:** Total revenues are over budget by \$40,681k, or 20.7%, primarily due to fuel revenues which are over budget by \$20,826k due to increased off-system sales, and other operating revenues, including proceeds from the sale of the TMPA mine land, which are over budget by \$12,494k, base revenues, primarily wholesale, which are over budget by \$3,725k, and interest income which is over budget by \$2,408k due to a higher-than-expected rate of return. Total expenditures are under budget by \$7,251k, or 3.4%, primarily due to debt service payments which are under budget by \$5,516 and energy costs which are under budget by 2,174k due to increased off-system sales. The variance is partially offset by TCOS expenses, primarily wholesale, which are over budget by \$2,751k, and right-of-way payments which are over budget by \$964k due to higher-than-budgeted sales.

**BTU – Rural Fund:** Total revenues are over budget by \$7,341k, or 14.6%, primarily due to other operating revenues, including proceeds from the sale of the TMPA mine land, which are over budget by \$4,427k.

**Water Fund:** Total revenues are over budget by \$2,550k, or 17.6%, primarily due to water sales which are over budget by \$2,257k, due to the recent construction of a large number of single family homes and a drier than average Spring and Summer. Total expenditures are under budget by \$901k, or 5.4%, primarily due to annual capital which is under budget by \$1,073k due to the timing of projects.

**Wastewater Fund:** Total revenues are over budget by \$1,699k, or 12.3%, primarily due to sewer system revenues which are over budget by \$1,449k, due to the recent construction of a large number of single family homes. Total expenditures are under budget by \$2,592k, or 14.5%, primarily due to annual capital which is under budget by \$2,357k due to the timing of projects.

**Solid Waste Fund:** Total expenditures are under budget by \$575k, or 6.3%, primarily due to capital expenditures which are under budget by \$451k due to timing of receiving new vehicles.

**Coulter Airport Fund:** Total revenues are over budget by \$520k, or 50.3%, primarily due to transfers-in which are over budget by \$302k, due to new city projects, and higher than anticipated fuel revenue as a result of increased fuel prices which are over budget \$255K, or 57.6%. Total expenditures are under budget \$161k, or 9.1%. This is due to annual capital which is under budget by \$278k. The variance is partially offset by debt service payments which are over budget by \$147k due to the pension obligation bonds payments.

**BCD Fund:** Total revenues are over budget by \$1,607k, or 93.9%, due to the traditions lot sales which are over budget by \$1,564k and unbudgeted transfers of \$1,400k from the General Fund for property purchases/demolition costs. The variance is partially offset by miscellaneous revenues which are under budget by \$1,348k due to timing of the sales of miscellaneous City-owned properties. Total expenditures are under budget by \$239k, or 7.8%, primarily due to builder infill capital expenditures which are under budget by \$270k due to varied opportunities for purchases.

#### **Internal Service Funds**

**Self Insurance Fund:** Total expenditures are under budget by \$240k, or 6.8%, due to workers comp and liability claims which are under budget by \$195k and stop/loss aggregate refunds which are under budget by \$73k.

**Employee Benefits Fund:** Total revenues are over budget by \$842k, or 5.6%, primarily due to City contributions which are over budget by \$497k due to conservative budget estimates. Additionally, unbudgeted stop/loss aggregate refunds were \$368k. Total expenditures are under budget by \$2,870k, or 18.3%, primarily due to health insurance claims which are under budget by \$2,858k and health insurance administration which is under budget by \$194k. The variance is partially offset by employer-paid HSA contributions which are over budget by \$100k.

**CITY OF BRYAN, TEXAS**  
**Change in Fund Balance Summary**  
September 30, 2022  
(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Amended</b>
			<b>Variance</b>	<b>Budget</b>
<b>Governmental Funds</b>				
General	\$ 5,178	\$ (8,117)	\$ 13,296	\$ (8,117)
Debt Service	839	(303)	1,141	(303)
Hotel/Motel Tax	3	(379)	382	(379)
Oil & Gas Fund	322	312	10	312
Capital Reserve Fund	12	6	5	6
Midtown Park Operations	(286)	(1,041)	755	(1,041)
Midtown Park Construction	(12,490)	(12,500)	10	(12,500)
Phillips Event Center	(44)	26	(70)	26
Queen and Palace Theaters	103	119	(16)	119
Street Improvement Fund	1,043	(2,549)	3,592	(2,549)
Drainage Improvement	411	(571)	983	(571)
TIRZ #10-Traditions	168	179	(10)	179
TIRZ #19-Nash Street	64	78	(14)	78
TIRZ #21-Downtown Bryan	365	(135)	500	(43)
TIRZ #22-Target	(9)	7	(16)	7
TIRZ #22-North	14	(1)	15	(1)
Community Development	122	-	122	-
Grant Fund	25	-	25	-
ARPA Fund	21,263	-	21,263	-
Court Technology	10	(2)	12	(2)
Miscellaneous Trusts	98	-	98	-
<b>Enterprise Funds</b>				
BTU - City	31	(17)	48	(17)
BTU - Rural	13	(2)	15	(2)
Water	1,155	(2,296)	3,451	(2,296)
Wastewater	245	(4,046)	4,291	(4,046)
Solid Waste	297	(501)	798	(501)
Airport	(62)	(743)	681	(743)
Bryan Commerce & Development	489	(1,357)	1,846	(1,357)
<b>Internal Service Funds</b>				
Self-Insurance Fund	(682)	(1,042)	359	(1,042)
Employee Benefits Fund	2,998	(714)	3,712	(714)
Warehouse Fund	59	(31)	89	(31)
<b>Change in Fund Balance</b>	<b>\$ 21,753</b>	<b>\$ (35,621)</b>	<b>\$ 57,373</b>	<b>\$ (35,529)</b>

**CITY OF BRYAN, TEXAS**  
**General Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues:</u></b>					
City Sales Tax	\$ 29,258	\$ 24,839	\$ 4,419	17.8%	\$ 24,839
Property Tax	25,480	25,178	301	1.2%	25,178
Franchise Fees	1,964	2,122	(158)	-7.5%	2,122
Licenses & Permits	1,587	806	782	97.0%	806
Grants	1,474	1,507	(33)	-2.2%	1,497
Charges for Services	6,910	5,471	1,439	26.3%	5,471
Fines	1,624	1,070	554	51.8%	1,070
Miscellaneous/Shared Tax	2,865	2,095	770	36.7%	2,105
<b>Subtotal Revenues</b>	<b>71,162</b>	<b>63,089</b>	<b>8,073</b>	<b>12.8%</b>	<b>63,089</b>
ROW Payments	16,550	15,433	1,117	7.2%	15,433
Transfers In	3,040	3,040	-	0.0%	3,040
<b>Total Revenues, Transfers &amp; ROW</b>	<b>90,753</b>	<b>81,562</b>	<b>9,191</b>	<b>11.3%</b>	<b>81,562</b>
<b><u>Expenditures :</u></b>					
Public Safety	47,734	46,106	1,627	3.5%	46,106
Public Works	5,732	6,410	(679)	-10.6%	6,410
Development Services	3,175	3,246	(71)	-2.2%	3,246
Community Services	7,868	8,541	(672)	-7.9%	8,541
Support Services	13,640	14,089	(449)	-3.2%	14,089
General Administration	5,213	5,785	(572)	-9.9%	5,785
Non-departmental	8,800	11,600	(2,800)	-24.1%	11,600
CIP Reimb. Resolutions	(489)	-	(489)	0.0%	-
Administrative Reimbursements	(6,097)	(6,097)	(0)	0.0%	(6,097)
<b>Total Expenditures</b>	<b>85,575</b>	<b>89,680</b>	<b>(4,105)</b>	<b>-4.6%</b>	<b>89,680</b>
Net Increase/(Decrease)	5,178	(8,117)	13,296	-163.8%	(8,117)
Beginning Fund Balance	50,937	48,926	2,011	4.1%	48,926
<b>Ending Fund Balance</b>	<b>56,115</b>	<b>40,809</b>	<b>15,306</b>	<b>37.5%</b>	<b>40,809</b>
Restricted or Committed Fund Balance	6,306	10,810	(4,504)	-41.7%	10,810
Committed for Drainage Projects	3,910	-	3,910	0.0%	-
<b>Fund Balance Available for Operations</b>	<b>\$ 45,900</b>	<b>\$ 29,999</b>	<b>\$ 15,901</b>	<b>53.0%</b>	<b>\$ 29,999</b>
# of Days of Reserve	187	122	65		122
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 14,742	\$ 14,742			\$ 14,742
<b>Target Operating Reserve</b>					
100 Days of Operating Expenses	\$ 24,570	\$ 24,570			\$ 24,570

**CITY OF BRYAN, TEXAS**  
**Debt Service Fund Summary**  
September 30, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
Property Tax	\$ 12,637	\$ 12,454	\$ 183	1.5%	\$ 12,454
Delinquent Collections	60	90	(30)	-33.0%	90
Interest Income	83	13	70	542.3%	13
BVSWMA	370	370	-	0.0%	370
<b>Subtotal Revenues</b>	<b>13,150</b>	<b>12,927</b>	<b>223</b>	<b>1.7%</b>	<b>12,927</b>
Transfers In	2,745	1,839	906	49.3%	1,839
<b>Total Revenues and Transfers</b>	<b>15,894</b>	<b>14,766</b>	<b>1,129</b>	<b>7.6%</b>	<b>14,766</b>
<b><u>Expenditures</u></b>					
Debt Service	15,050	15,059	(9)	-0.1%	15,059
Debt Expense	6	10	(4)	-41.5%	10
<b>Total Expenditures</b>	<b>15,056</b>	<b>15,069</b>	<b>(13)</b>	<b>-0.1%</b>	<b>15,069</b>
Net Increase/(Decrease)	839	(303)	1,141	-376.8%	(303)
Beginning Operating Funds	1,210	1,159	51	4.4%	1,159
<b>Ending Operating Funds</b>	<b>\$ 2,049</b>	<b>\$ 856</b>	<b>\$ 1,193</b>	<b>139.3%</b>	<b>\$ 856</b>
Days of Operating Funds	50	21	29		21
<b>Operating Reserve</b>					
30 Days of Operating Expenses	\$ 1,256	\$ 1,256			\$ 1,256

## CITY OF BRYAN, TEXAS

## Hotel Tax Fund

September 30, 2022

(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Room Tax Receipts	\$ 1,983	\$ 1,600	\$ 383	23.9%	\$ 1,600
Misc. Revenues	23	-	23	0.0%	-
Interest Income	21	7	14	196.2%	7
<b>Total Revenues</b>	<b>2,027</b>	<b>1,607</b>	<b>420</b>	<b>26.1%</b>	<b>1,607</b>
<b><u>Expenditures</u></b>					
<b><u>Program Grants and Other Expenditures</u></b>					
Arts Council	112	112	-	0.0%	112
Chamber of Commerce	5	5	-	0.0%	5
Communications/Marketing (City of Bryan)	74	75	(1)	-1.6%	75
Destination Bryan	1,239	1,240	(1)	-0.1%	1,240
Historical Restoration	32	50	(18)	-36.8%	50
Park & Rec Expense (City of Bryan)	78	90	(12)	-13.0%	90
The Stella Hotel	237	275	(38)	-13.6%	275
Veterans Memorial	30	25	5	20.0%	25
<b>Subtotal Program Grants</b>	<b>1,806</b>	<b>1,871</b>	<b>(65)</b>	<b>-3.5%</b>	<b>1,871</b>
<b><u>Single Purpose/Events Grants</u></b>	<b>-</b>	<b>115</b>	<b>(115)</b>	<b>0.0%</b>	<b>115</b>
CSE (Cowart Sports Events, Inc)	1	-	1	0.0%	-
Daughters of the British Empire	2	-	2	0.0%	-
International Rescue & Emergency Care Assoc.	34	-	34	0.0%	-
Destination Bryan - Reimbursements	83	-	83	0.0%	-
Govos, Inc	20	-	20	0.0%	-
TAMU Game day Traffic Shuttle	21	-	21	0.0%	-
Texas Educational Support Staff Association	8	-	8	0.0%	-
Texas GridIron	3	-	3	0.0%	-
TPB Franklin Investment	1	-	1	0.0%	-
<b>Subtotal Single Purpose/Event Grants</b>	<b>218</b>	<b>115</b>	<b>103</b>	<b>89.9%</b>	<b>115</b>
<b>Total Expenditures</b>	<b>2,025</b>	<b>1,986</b>	<b>38</b>	<b>1.9%</b>	<b>1,986</b>
Net Increase/(Decrease)	3	(379)	382	-100.7%	(379)
Beginning Operating Funds	2,259	2,018	241	11.9%	2,018
<b>Ending Operating Funds</b>	<b>\$ 2,261</b>	<b>\$ 1,639</b>	<b>\$ 623</b>	<b>38.0%</b>	<b>\$ 1,639</b>
Days of Operating Funds	416	301	114		301
<b><u>Minimum Operating Reserve Requirement</u></b>					
60 Days of Operating Expenses	\$ 327	\$ 327			\$ 327

**CITY OF BRYAN, TEXAS**  
**Oil & Gas Fund**  
September 30, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
Property Taxes	\$ 123	\$ 123	\$ -	0.0%	\$ 123
Royalties	189	185	4	2.1%	185
Interest Income	11	4	6	157.4%	4
<b>Total Revenues</b>	<b>322</b>	<b>312</b>	<b>10</b>	<b>3.3%</b>	<b>312</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	322	312	10	3.3%	312
Beginning Operating Funds	841	825	15	1.9%	825
<b>Ending Operating Funds</b>	<b>\$ 1,163</b>	<b>\$ 1,137</b>	<b>\$ 26</b>	<b>2.3%</b>	<b>\$ 1,137</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Capital Reserve Fund**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Interest Income	\$ 12	\$ 6	\$ 5	87.6%	\$ 6
<b>Total Revenues</b>	<b>12</b>	<b>6</b>	<b>5</b>	<b>87.6%</b>	<b>6</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Net Increase/(Decrease)	12	6	5	87.6%	6
Beginning Operating Funds	1,232	1,248	(15)	-1.2%	1,248
<b>Ending Operating Funds</b>	<b>\$ 1,244</b>	<b>\$ 1,254</b>	<b>\$ (10)</b>	<b>-0.8%</b>	<b>\$ 1,254</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Midtown Park Operations Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Legends Event Center Revenues	\$ 3	\$ 2,011	\$ (2,008)	-99.9%	\$ 2,011
Travis Park Fields Revenues	78	350	(273)	-77.9%	350
Naming Rights	-	250	(250)	0.0%	250
Ground Lease Revenues	34	-	34	0.0%	-
Interest Income	20	15	5	36.2%	15
<b>Total Revenues</b>	<b>135</b>	<b>2,627</b>	<b>(2,492)</b>	<b>-94.9%</b>	<b>2,627</b>
<b><u>Transfers</u></b>					
Transfer In from General Fund	-	1,000	(1,000)	0.0%	1,000
<b>Total Transfers</b>	<b>-</b>	<b>1,000</b>	<b>(1,000)</b>	<b>0.0%</b>	<b>1,000</b>
<b>Total Revenues and Transfers</b>	<b>135</b>	<b>3,627</b>	<b>(3,492)</b>	<b>-96.3%</b>	<b>3,627</b>
<b><u>Expenditures</u></b>					
<b>Legends Event Center:</b>					
Start-Up Costs	154	1,300	(1,146)	-88.1%	1,300
Contract Labor	53	765	(712)	-93.1%	765
Park Operator Expenses	60	1,625	(1,565)	-96.3%	1,625
Professional Services	-	-	-	0.0%	-
<b>Legends Event Center Expenditures</b>	<b>267</b>	<b>3,690</b>	<b>(3,423)</b>	<b>-92.8%</b>	<b>3,690</b>
<b>Travis Park Fields:</b>					
Contract Labor	98	147	(49)	-33.3%	147
Park Operator Expenses	44	211	(167)	-79.1%	211
Capital Outlay	-	-	-	0.0%	-
<b>Travis Park Fields Expenditures</b>	<b>142</b>	<b>358</b>	<b>(216)</b>	<b>-60.3%</b>	<b>358</b>
<b>Other:</b>					
Salaries and Benefits	-	30	(30)	0.0%	30
COB Operating Costs	-	500	(500)	0.0%	500
COB Other Costs and Incentives	11	50	(39)	-78.3%	50
Capital Outlay	-	40	(40)	0.0%	40
<b>Other Expenditures</b>	<b>11</b>	<b>619</b>	<b>(609)</b>	<b>-98.3%</b>	<b>619</b>
<b>Total Expenditures</b>	<b>420</b>	<b>4,668</b>	<b>(4,247)</b>	<b>-91.0%</b>	<b>4,668</b>
Net Increase/(Decrease)	(286)	(1,041)	755	0.0%	(1,041)
Beginning Operating Funds	2,534	2,136	398	18.7%	2,136
<b>Ending Operating Funds</b>	<b>\$ 2,248</b>	<b>\$ 1,095</b>	<b>\$ 1,154</b>	<b>105.4%</b>	<b>\$ 1,095</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Midtown Park Construction Fund Summary**  
September 30, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
Interest Income	\$ 35	\$ 50	\$ (15)	-29.9%	\$ 50
<b>Total Revenues</b>	<b>35</b>	<b>50</b>	<b>(15)</b>	<b>-29.9%</b>	<b>50</b>
<b><u>Expenditures</u></b>					
Utilities	8	-	8	0.0%	-
Capital Projects	12,516	12,550	(34)	-0.3%	12,550
<b>Total Expenditures</b>	<b>12,525</b>	<b>12,550</b>	<b>(25)</b>	<b>-0.2%</b>	<b>12,550</b>
Net Increase/(Decrease)	(12,490)	(12,500)	10	0.0%	(12,500)
Beginning Operating Funds	12,483	7,514	4,970	66.1%	7,514
<b>Ending Operating Funds</b>	<b>\$ (6)</b>	<b>\$ (4,986)</b>	<b>\$ 4,980</b>	<b>-99.9%</b>	<b>\$ (4,986)</b>
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Phillips Event Center ("PEC") Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Operating - Golf Course	\$ 944	\$ 650	\$ 294	45.2%	\$ 650
Operating - Facilities	437	100	337	337.2%	100
<b>Total Revenues</b>	<b>1,381</b>	<b>750</b>	<b>631</b>	<b>84.2%</b>	<b>750</b>
Transfers In from General Fund	468	3,000	(2,532)	-84.4%	3,000
<b>Total Transfers</b>	<b>468</b>	<b>3,000</b>	<b>(2,532)</b>	<b>-84.4%</b>	<b>3,000</b>
<b>Total Revenues and Transfers</b>	<b>1,849</b>	<b>3,750</b>	<b>(1,901)</b>	<b>-50.7%</b>	<b>3,750</b>
<b><u>Expenditures</u></b>					
<b>Golf Course:</b>					
Contract Labor	501	484	17	3.6%	484
Supplies	205	172	33	19.5%	172
Maintenance	70	77	(7)	-8.5%	77
Contractual Engineering/Planning	15	-	15	0.0%	-
Annual Capital	108	119	(10)	-8.8%	119
<b>Golf Course Expenditures</b>	<b>899</b>	<b>851</b>	<b>49</b>	<b>5.7%</b>	<b>851</b>
<b>Facilities:</b>					
Supplies	140	240	(100)	-41.9%	240
Cost of Goods Sold	186	200	(14)	-7.1%	200
Maintenance	27	100	(73)	-72.6%	100
Contract Labor	252	400	(148)	-37.1%	400
Annual Capital	116	1,500	(1,384)	-92.3%	1,500
<b>Facilities Expenditures</b>	<b>720</b>	<b>2,440</b>	<b>(1,720)</b>	<b>-70.5%</b>	<b>2,440</b>
<b>Other:</b>					
Insurance	5	10	(5)	-53.6%	10
Equipment Rentals	40	44	(4)	-9.2%	44
Management Fees and Incentives	229	380	(151)	-39.7%	380
<b>Other Expenditures</b>	<b>274</b>	<b>434</b>	<b>(160)</b>	<b>-36.9%</b>	<b>434</b>
<b>Total Expenditures</b>	<b>1,893</b>	<b>3,724</b>	<b>(1,831)</b>	<b>-49.2%</b>	<b>3,724</b>
Net Increase/(Decrease)	(44)	26	(70)	-272.3%	26
Beginning Operating Funds	18	155	(138)	-88.6%	155
<b>Ending Operating Funds</b>	<b>\$ (26)</b>	<b>\$ 181</b>	<b>\$ (207)</b>	<b>-114.6%</b>	<b>\$ 181</b>
Days of Operating Funds	(3)	18	(20)		18

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Queen and Palace Theaters Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Theater Operating Revenue	\$ 170	\$ 616	\$ (447)	-72.5%	\$ 616
<b>Total Revenues</b>	<b>170</b>	<b>616</b>	<b>(447)</b>	<b>-72.5%</b>	<b>616</b>
<b><u>Transfers</u></b>					
Transfer In from General Fund	673	400	273	68.3%	400
<b>Total Transfers</b>	<b>673</b>	<b>400</b>	<b>273</b>	<b>68.3%</b>	<b>400</b>
<b>Total Revenues and Transfers</b>	<b>843</b>	<b>1,016</b>	<b>(174)</b>	<b>-17.1%</b>	<b>1,016</b>
<b><u>Expenditures</u></b>					
Facilities:					
Supplies	93	194	(101)	-52.1%	194
Maintenance	30	-	30	0.0%	-
Utilities	17	-	17	0.0%	-
Advertising	37	-	37	0.0%	-
Insurance	7	-	7	0.0%	-
Contract Labor & Services	219	99	120	121.8%	99
Management Fees and Incentives	275	300	(25)	-8.3%	300
Miscellaneous	62	149	(87)	-58.6%	149
Annual Capital	-	50	(50)	0.0%	50
<b>Theater Expenditures</b>	<b>739</b>	<b>792</b>	<b>(53)</b>	<b>-6.6%</b>	<b>792</b>
Other:					
Insurance	0	5	(5)	-95.4%	5
Miscellaneous	-	100	(100)	0.0%	100
<b>Other Expenditures</b>	<b>0</b>	<b>105</b>	<b>(105)</b>	<b>-99.8%</b>	<b>105</b>
<b>Total Expenditures</b>	<b>740</b>	<b>897</b>	<b>(157)</b>	<b>-17.5%</b>	<b>897</b>
Net Increase/(Decrease)	103	119	(16)	-13.6%	119
Beginning Operating Funds	86	5	81	-13.6%	5
<b>Ending Operating Funds</b>	<b>\$ 189</b>	<b>\$ 124</b>	<b>\$ 65</b>	<b>52.3%</b>	<b>\$ 124</b>
Days of Operating Funds	87	57	30		57
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Street Improvement Fund**  
September 30, 2022  
(in thousands)

	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>FY2022</b>
<b><u>Revenues</u></b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>	<b>Amended</b>
			<b>Variance</b>	<b>%</b>	<b>Budget</b>
Fees	\$ 6,241	\$ 5,800	\$ 441	7.6%	\$ 5,800
Other	63	70	(7)	-9.8%	70
Interest Income	96	60	36	60.6%	60
<b>Total Revenues</b>	<b>6,400</b>	<b>5,930</b>	<b>470</b>	<b>7.9%</b>	<b>5,930</b>
<b><u>Transfers</u></b>					
Transfer from Other Funds	105	105	-	0.0%	105
<b>Total Transfers</b>	<b>105</b>	<b>105</b>	<b>-</b>	<b>0.0%</b>	<b>105</b>
<b>Total Revenues and Transfers In</b>	<b>6,505</b>	<b>6,035</b>	<b>470</b>	<b>7.8%</b>	<b>6,035</b>
<b><u>Expenditures</u></b>					
Salaries and Benefits	1	103	(102)	-99.5%	103
Street Improvement Maintenance	2,049	2,405	(356)	-14.8%	2,405
Professional Services	-	179	(179)	0.0%	179
Admin. Reimbursement	56	56	0	0.0%	56
Uncollectible Accounts	27	24	3	11.8%	24
Contractual Services	41	109	(68)	-62.1%	109
Annual Capital	2,808	5,227	(2,419)	-46.3%	5,227
Transfer to Debt Service	371	371	0	0.0%	371
Utility Admin. Reimbursement	110	110	0	0.0%	110
<b>Total Expenditures</b>	<b>5,463</b>	<b>8,584</b>	<b>(3,121)</b>	<b>-36.4%</b>	<b>8,584</b>
Net Increase/(Decrease)	1,043	(2,549)	3,592	-140.9%	(2,549)
Beginning Operating Funds	9,542	3,984	5,557	139.5%	3,984
<b>Ending Operating Funds</b>	<b>\$ 10,584</b>	<b>\$ 1,436</b>	<b>\$ 9,149</b>	<b>637.3%</b>	<b>\$ 1,436</b>
Days of Operating Funds	450	61	389		61
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 1,411	\$ 1,411			\$ 1,411

Operating Funds = Working Capital

## CITY OF BRYAN, TEXAS

## Drainage Fund

September 30, 2022

(in thousands)

	YTD	YTD	YTD	YTD	FY2022
	Actual	Budget	Budget	Variance	Amended
			Variance	%	Budget
<b><u>Revenues</u></b>					
Fees	\$ 1,041	\$ 990	\$ 51	5.2%	\$ 990
Other	11	12	(1)	-8.4%	12
Interest Income	10	11	(1)	-5.4%	11
<b>Total Revenues</b>	<b>1,062</b>	<b>1,013</b>	<b>50</b>	<b>4.9%</b>	<b>1,013</b>
<b><u>Expenditures</u></b>					
Storm System Maintenance	-	1	(1)	0.0%	1
Contractual Engineering/Planning	10	14	(4)	-30.2%	14
Admin. Reimbursements	158	158	0	0.0%	158
Uncollectible Accounts	4	5	(1)	-10.4%	5
Storm System Capital	332	1,264	(932)	-73.7%	1,264
Transfer to Debt Service	91	91	0	0.0%	91
Utility Admin. Reimbursement	50	50	0	0.0%	50
<b>Total Expenditures</b>	<b>651</b>	<b>1,584</b>	<b>(933)</b>	<b>-58.9%</b>	<b>1,584</b>
Net Increase/(Decrease)	411	(571)	983	-172.0%	(571)
Beginning Operating Funds	777	836	(59)	-7.0%	836
<b>Ending Operating Funds</b>	<b>\$ 1,189</b>	<b>\$ 265</b>	<b>\$ 924</b>	<b>349.1%</b>	<b>\$ 265</b>
Days of Operating Funds	274	61	213		61
<b>Target Operating Reserve</b>					
60 Days of Operating Expenses	\$ 260	\$ 260			\$ 260

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**TIRZ 10 - Traditions Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 2,370	\$ 2,395	\$ (25)	-1.1%	\$ 2,395
Property Tax - County	1,309	1,311	(2)	-0.1%	1,311
Interest Income	32	15	17	111.3%	15
<b>Total Revenues</b>	<b>3,711</b>	<b>3,721</b>	<b>(10)</b>	<b>-0.3%</b>	<b>3,721</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service Fund	718	718	(0)	0.0%	718
Transfers Out	2,800	2,800	-	0.0%	2,800
Contractual and Professional Services	25	25	-	0.0%	25
<b>Total Expenditures</b>	<b>3,543</b>	<b>3,543</b>	<b>(0)</b>	<b>0.0%</b>	<b>3,543</b>
Net Increase/(Decrease)	168	179	(10)	-5.8%	179
Beginning Operating Funds	2,073	1,937	136	7.0%	1,937
<b>Ending Operating Funds</b>	<b>\$ 2,241</b>	<b>\$ 2,116</b>	<b>\$ 125</b>	<b>5.9%</b>	<b>\$ 2,116</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 19 - Nash Street Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
Property Tax - City	\$ 404	\$ 421	\$ (17)	-4.1%	\$ 421
Interest Income	4	2	2	140.7%	2
<b>Total Revenues</b>	<b>407</b>	<b>422</b>	<b>(15)</b>	<b>-3.5%</b>	<b>422</b>
<b><u>Expenditures</u></b>					
Construction Costs	52	53	(1)	-2.0%	53
Transfer to Debt Service Fund	137	137	-	0.0%	137
Transfer to General Fund	50	50	-	0.0%	50
Transfer to Other Funds	105	105	-	0.0%	105
<b>Total Expenditures</b>	<b>344</b>	<b>345</b>	<b>(1)</b>	<b>-0.3%</b>	<b>345</b>
Net Increase/(Decrease)	64	78	(14)	-17.9%	78
Beginning Operating Funds	156	209	(53)	-25.3%	209
<b>Ending Operating Funds</b>	<b>\$ 219</b>	<b>\$ 286</b>	<b>\$ (67)</b>	<b>-23.3%</b>	<b>\$ 286</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 21 - Downtown Fund Summary**  
September 30, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 254	\$ 248	\$ 6	2.3%	\$ 248
Interest Income	9	3	6	197.0%	3
<b>Total Revenues</b>	<b>263</b>	<b>251</b>	<b>12</b>	<b>4.7%</b>	<b>251</b>
<b><u>Transfers</u></b>					
Reimbursement Resolution	-	92	(92)	0.0%	92
<b>Total Transfers</b>	<b>-</b>	<b>92</b>	<b>(92)</b>	<b>0.0%</b>	<b>92</b>
<b>Total Revenues and Transfers</b>	<b>263</b>	<b>343</b>	<b>(80)</b>	<b>-23.4%</b>	<b>343</b>
<b><u>Expenditures</u></b>					
Façade Improvements	-	103	(103)	0.0%	103
Street Systems	(102)	-	(102)	0.0%	-
Transfer to Debt Service	-	283	(283)	0.0%	283
<b>Total Expenditures</b>	<b>(102)</b>	<b>386</b>	<b>(488)</b>	<b>-126.4%</b>	<b>386</b>
Net Increase/(Decrease)	365	(135)	500	-370.4%	(43)
Beginning Operating Funds	162	584	(422)	-72.2%	584
<b>Ending Operating Funds</b>	<b>\$ 527</b>	<b>\$ 450</b>	<b>\$ 78</b>	<b>17.3%</b>	<b>\$ 542</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - Target Fund Summary**  
September 30, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 275	\$ 290	\$ (15)	-5.3%	\$ 290
Property Tax - County	193	195	(2)	-1.2%	195
Interest Income	2	1	1	163.1%	1
<b>Total Revenues</b>	<b>470</b>	<b>486</b>	<b>(16)</b>	<b>-3.3%</b>	<b>486</b>
<b><u>Expenditures</u></b>					
Transfer to Debt Service	289	289	0	0.0%	289
Transfer to Other Funds	190	190	-	0.0%	190
<b>Total Expenditures</b>	<b>479</b>	<b>479</b>	<b>0</b>	<b>0.0%</b>	<b>479</b>
Net Increase/(Decrease)	(9)	7	(16)	-226.0%	7
Beginning Operating Funds	88	66	22	33.0%	66
<b>Ending Operating Funds</b>	<b>\$ 79</b>	<b>\$ 73</b>	<b>\$ 6</b>	<b>7.7%</b>	<b>\$ 73</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**TIRZ 22 - North Fund Summary**  
September 30, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
Property Tax - City	\$ 120	\$ 120	\$ (0)	-0.1%	\$ 120
Property Tax - County	84	83	2	1.9%	83
Interest Income	1	3	(2)	-66.9%	3
<b>Total Revenues</b>	<b>205</b>	<b>205</b>	<b>(0)</b>	<b>-0.1%</b>	<b>205</b>
<b><u>Expenditures</u></b>					
Contractual Services	75	90	(15)	-16.7%	90
Transfer to Debt Service	116	116	(0)	0.0%	116
<b>Total Expenditures</b>	<b>191</b>	<b>206</b>	<b>(15)</b>	<b>0.0%</b>	<b>206</b>
Net Increase/(Decrease)	14	(1)	15	-1317.1%	(1)
Beginning Operating Funds	75	71	4	4.9%	71
<b>Ending Operating Funds</b>	<b>\$ 88</b>	<b>\$ 70</b>	<b>\$ 18</b>	<b>26.1%</b>	<b>\$ 70</b>
<b>Minimum Target Fund Balance</b>	<b>\$ 50</b>	<b>\$ 50</b>			<b>\$ 50</b>
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**BTU - City**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Adopted Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues					
Retail	\$ 51,031	\$ 49,552	\$ 1,479	3.0%	\$ 49,552
Wholesale	17,914	15,668	2,246	14.3%	15,668
Fuel Revenues	92,130	71,304	20,826	29.2%	71,304
Regulatory Charge Pass Thru	20,877	19,149	1,728	9.0%	19,149
TCOS Revenue	36,777	37,278	(501)	(1.3%)	37,278
Other Operating Revenues	15,037	2,543	12,494	491.2%	2,543
<i>Total Operating Revenues</i>	233,766	195,493	38,273	19.6%	195,493
<b>Non-Operating Revenues</b>					
Interest Income	3,053	646	2,408	373.0%	646
<b>Total Revenues</b>	236,819	196,139	40,681	20.7%	196,139
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Energy Cost	92,130	94,304	(2,174)	(2.3%)	94,304
Capacity Cost	778	792	(14)	0.0%	792
TCOS Expense	20,944	19,149	1,795	9.4%	19,149
TCOS Expense - Wholesale	3,337	2,381	956	40.1%	2,381
Departmental Expenses	25,270	27,809	(2,539)	(9.1%)	27,809
Admin. Reimbursement to COB	3,485	3,597	(113)	(3.1%)	3,597
Admin. Reimbursement from COB	(1,617)	(1,886)	269	(14.3%)	(1,886)
<i>Total Operating Expenses</i>	144,326	146,146	(1,820)	(1.2%)	146,146
<b>Non-Operating Expenses</b>					
Annual Capital	27,386	28,266	(880)	(3.1%)	28,266
Right of Way Payments	14,649	13,685	964	7.0%	13,685
Debt Service	19,879	25,395	(5,516)	(21.7%)	25,395
<i>Total Non-Operating Expenses</i>	61,914	67,345	(5,431)	(8.1%)	67,345
<b>Total Expenditures</b>	206,240	213,491	(7,251)	(3.4%)	213,491
Net Increase/(Decrease)	30,579	(17,353)	47,932	(276.2%)	(17,353)
Beginning Operating Cash	89,351	82,084	7,266	8.9%	82,084
	<b>\$ 119,930</b>	<b>\$ 64,731</b>	<b>\$ 55,198</b>	<b>85.3%</b>	<b>\$ 64,731</b>
<b>Rate Stabilization Fund</b>	<b>1,730</b>	<b>1,733</b>	<b>(3)</b>	<b>(0.2%)</b>	<b>1,733</b>
<b>Total</b>	<b>\$ 121,660</b>	<b>\$ 66,464</b>	<b>\$ 55,195</b>	<b>83.0%</b>	<b>\$ 66,464</b>
<b>Minimum Operating Reserve Requirement</b>					
90 Days of Operating Expenses	\$ 39,410	\$ 39,410			\$ 39,410
<b>Target Operating Reserve</b>					
225 Days of Operating Expenses	\$ 98,526	\$ 98,526			\$ 98,526

**CITY OF BRYAN, TEXAS**  
**BTU - Rural**  
September 30, 2022  
(in thousands)

	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Adopted Budget</b>
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Base Revenues	\$ 30,128	\$ 29,056	1,072	3.7%	\$ 29,056
Fuel Revenues	15,910	14,324	1,587	11.1%	14,324
Regulatory Charge Pass Thru	6,823	6,567	256	3.9%	6,567
Other Operating Revenues	4,777	350	4,427	1264.9%	350
<i>Total Operating Revenues</i>	57,638	50,297	7,341	14.6%	50,297
<b>Non-Operating Revenues</b>					
Interest Income	308	90	218	242.8%	90
<b>Total Revenues</b>	57,946	50,387	7,559	15.0%	50,387
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Purchased Power - Base	11,609	10,780	828	7.7%	10,780
Purchased Power - Fuel	15,910	16,824	(913)	(5.4%)	16,824
Regulatory Charge	6,823	6,567	256	3.9%	6,567
Departmental Expense	2,967	3,540	(573)	(16.2%)	3,540
<i>Total Operating Expenses</i>	37,309	37,712	(402)	(1.1%)	37,712
<b>Non-Operating Expenses</b>					
Annual Capital	4,948	10,778	(5,830)	(0.1%)	10,778
Debt Service	3,097	3,914	(817)	(20.9%)	3,914
<i>Total Non-Operating Expenses</i>	8,045	14,692	(6,647)	(45.2%)	14,692
<b>Total Expenditures</b>	45,354	52,404	(7,049)	(13.5%)	52,404
Net Increase/(Decrease)	12,592	(2,016)	14,609	(724.5%)	(2)
Beginning Operating Cash	10,485	9,058	1,427		9,058
<b>Ending Operating Cash</b>	<b>\$ 23,077</b>	<b>\$ 7,041</b>	<b>\$ 16,036</b>	<b>227.7%</b>	<b>\$ 7</b>
<b>Minimum Operating Reserve Requirement</b>					
45 Days of Operating Expenses	\$ 4,714	\$ 4,714			\$ 4,714
<b>Target Operating Reserve</b>					
125 Days of Operating Expenses	\$ 13,094	\$ 13,094			\$ 13,094

**CITY OF BRYAN, TEXAS**  
**Water Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Water Sales	\$ 15,007	\$ 12,750	\$ 2,257	17.7%	\$ 12,750
Water Penalties	140	130	10	7.4%	130
Miscellaneous	499	539	(40)	-7.3%	539
<i>Total Operating Revenues</i>	<u>15,646</u>	<u>13,419</u>	<u>2,227</u>	<u>16.6%</u>	<u>13,419</u>
<b>Non-Operating Revenues</b>					
Interest Income	108	75	33	43.5%	75
Water Tap Fees	344	275	69	25.1%	275
Oil and Gas Royalty	0	0	(0)	-47.4%	0
Inventory Markup	30	22	8	34.7%	22
Miscellaneous Non-Operating Income	136	53	83	156.9%	53
Effluent Sales	730	600	130	21.7%	600
Transfers from Other Funds	39	39	(0)	0.0%	39
<i>Total Non-Operating Revenues</i>	<u>1,387</u>	<u>1,064</u>	<u>323</u>	<u>30.3%</u>	<u>1,064</u>
<b>Total Revenues</b>	<u>17,033</u>	<u>14,483</u>	<u>2,550</u>	<u>17.6%</u>	<u>14,483</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Water Administration	768	685	82	12.0%	685
Water Production	3,121	3,072	49	1.6%	3,072
Water Distribution	2,907	2,793	114	4.1%	2,793
General and Admin. Reimbursement	496	496	-	0.0%	496
Transfer to Other Funds	77	77	(0)	0.0%	77
Transfer to BTU	561	561	0	0.0%	561
<i>Total Operating Expenses</i>	<u>7,930</u>	<u>7,685</u>	<u>245</u>	<u>3.2%</u>	<u>7,685</u>
<b>Non-Operating Expenses</b>					
Annual Capital	2,547	3,620	(1,073)	-29.6%	3,620
Right of Way Payments	775	671	104	15.6%	671
Paying Agent Fee	1	15	(15)	-96.7%	15
Miscellaneous Debt Expense	(1)	20	(21)	-103.2%	20
Debt Service	4,626	4,769	(142)	-3.0%	4,769
<i>Total Non-Operating Expenses</i>	<u>7,948</u>	<u>9,095</u>	<u>(1,146)</u>	<u>-12.6%</u>	<u>9,095</u>
<b>Total Expenditures</b>	<u>15,878</u>	<u>16,779</u>	<u>(901)</u>	<u>-5.4%</u>	<u>16,779</u>
Net Increase/(Decrease)	1,155	(2,296)	3,451	-150.3%	(2,296)
Beginning Operating Funds	9,393	7,871	1,522	19.3%	7,871
<b>Ending Operating Funds</b>	<u>\$ 10,548</u>	<u>\$ 5,575</u>	<u>\$ 4,974</u>	<u>89.2%</u>	<u>\$ 5,575</u>
Days of Unrestricted Cash	575	265	311		265
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,263	\$ 1,263			\$ 1,263
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Wastewater Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Sewer System Revenue	\$ 13,999	\$ 12,550	\$ 1,449	11.5%	\$ 12,550
Sewer Penalties	108	117	(9)	-7.6%	117
Miscellaneous	5	5	1	10.5%	5
Pretreatment Fees	630	561	69	12.4%	561
Hauler and Sewer Inspection Fees	82	63	19	30.8%	63
<i>Total Operating Revenues</i>	<u>14,824</u>	<u>13,295</u>	<u>1,529</u>	<u>11.5%</u>	<u>13,295</u>
<b>Non-Operating Revenues</b>					
Sewer Tap Fees	274	170	104	61.1%	170
Miscellaneous Non-Operating Income	43	29	14	47.6%	29
Transfers from Other Funds	212	212	(0)	0.0%	212
Interest Income	106	75	31	41.6%	75
<i>Total Non-Operating Revenues</i>	<u>656</u>	<u>486</u>	<u>170</u>	<u>34.9%</u>	<u>486</u>
<b>Total Revenues</b>	<u>15,480</u>	<u>13,781</u>	<u>1,699</u>	<u>12.3%</u>	<u>13,781</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Wastewater Administration	719	638	81	12.6%	643
Wastewater Collection	2,341	2,485	(144)	-5.8%	2,485
Wastewater Pre-Treatment	100	105	(5)	-4.8%	105
Wastewater Treatment	2,698	2,883	(185)	-6.4%	2,883
Environmental Services	675	691	(16)	-2.3%	691
General and Admin. Reimbursement	568	568	0	0.0%	568
Transfer to Other Funds	53	53	0	0.0%	53
Transfer to BTU	552	552	(0)	0.0%	552
<i>Total Operating Expenses</i>	<u>7,705</u>	<u>7,975</u>	<u>(270)</u>	<u>-3.4%</u>	<u>7,980</u>
<b>Non-Operating Expenses</b>					
Annual Capital	3,022	5,379	(2,357)	-43.8%	5,374
Right of Way Payments	700	662	38	5.7%	662
Paying Agent Fee	-	5	(5)	0.0%	5
Debt Service	3,807	3,806	1	0.0%	3,806
<i>Total Non-Operating Expenses</i>	<u>7,529</u>	<u>9,852</u>	<u>(2,323)</u>	<u>-23.6%</u>	<u>9,847</u>
<b>Total Expenditures</b>	<u>15,235</u>	<u>17,827</u>	<u>(2,592)</u>	<u>-14.5%</u>	<u>17,827</u>
Net Increase/(Decrease)	245	(4,046)	4,291	-106.1%	(4,046)
Beginning Operating Funds	10,122	8,736	1,387	15.9%	8,736
<b>Ending Operating Funds</b>	<u>\$ 10,368</u>	<u>\$ 4,690</u>	<u>\$ 5,678</u>	<u>121.1%</u>	<u>\$ 4,690</u>
Days of Unrestricted Cash	499	215	284		215
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 1,312	\$ 1,312			\$ 1,312
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Solid Waste Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Residential Refuse	\$ 4,649	\$ 4,571	\$ 79	1.7%	\$ 4,571
Commercial Refuse	3,875	3,741	134	3.6%	3,741
Penalties	73	75	(2)	-2.4%	75
License and Permit Fees	79	70	9	12.7%	70
Miscellaneous	8	7	1	15.8%	7
<i>Total Operating Revenues</i>	<u>8,685</u>	<u>8,464</u>	<u>221</u>	<u>2.6%</u>	<u>8,464</u>
<b>Non-Operating Revenues</b>					
Interest Income	77	75	2	2.7%	75
Reimbursements and Transfers In	103	103	0	0.0%	103
<i>Total Non-Operating Revenues</i>	<u>180</u>	<u>178</u>	<u>2</u>	<u>1.1%</u>	<u>178</u>
<b>Total Revenues</b>	<u>8,865</u>	<u>8,642</u>	<u>223</u>	<u>2.6%</u>	<u>8,642</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administration	5,029	4,992	37	0.7%	4,992
Call Center	350	404	(55)	-13.5%	404
Recycling	294	408	(114)	-28.0%	408
<i>Total Operating Expenses</i>	<u>5,673</u>	<u>5,805</u>	<u>(132)</u>	<u>-2.3%</u>	<u>5,805</u>
<b>Non-Operating Expenses</b>					
Admin. Reimbursement	631	631	0	0.0%	631
Transfer to Wastewater	17	17	0	0.0%	17
Transfer to Water	13	13	0	0.0%	13
Transfer to BTU	609	609	0	0.0%	609
Right of Way Use Fee	426	423	3	0.7%	423
Debt Service	88	83	5	5.9%	83
Annual Capital	1,111	1,562	(451)	-28.9%	1,562
<i>Total Non-Operating Expenses</i>	<u>2,896</u>	<u>3,339</u>	<u>(443)</u>	<u>-13.3%</u>	<u>3,339</u>
<b>Total Expenditures</b>	<u>8,568</u>	<u>9,144</u>	<u>(575)</u>	<u>-6.3%</u>	<u>9,144</u>
Net Increase/(Decrease)	297	(501)	798	-159.3%	(501)
Beginning Operating Funds	8,146	7,984	162	2.0%	7,984
<b>Ending Operating Funds</b>	<u>\$ 8,443</u>	<u>\$ 7,483</u>	<u>\$ 960</u>	<u>12.8%</u>	<u>\$ 7,483</u>
Days of Unrestricted Cash	543	471	73		471
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 954	\$ 954			\$ 954
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Coulter Airport Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Rent	\$ 237	\$ 227	\$ 10	4.6%	\$ 227
Fuel Revenue	567	312	255	81.6%	312
<i>Total Operating Revenues</i>	804	539	265	49.2%	539
<b>Non-Operating Revenues</b>					
Grants and Reimbursements	-	50	(50)	0.0%	50
Interest Income	0	1	(0)	-52.4%	1
Miscellaneous Revenues	4	2	3	179.0%	2
Transfers In	745	443	302	68.2%	443
<i>Total Non-Operating Revenues</i>	750	495	254	51.4%	495
<b>Total Revenues</b>	1,553	1,034	520	50.3%	1,034
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	263	260	3	1.1%	260
Supplies	8	12	(4)	-34.8%	12
Fuel for Resale	432	430	2	0.6%	430
Maintenance	58	18	39	215.0%	18
Other Services and Charges	273	344	(71)	-20.7%	344
<i>Total Operating Expenses</i>	1,034	1,064	(31)	-2.9%	1,064
<b>Non-Operating Expenses</b>					
Debt Service	232	85	147	172.9%	85
Annual Capital	225	503	(278)	-55.3%	503
Administrative Reimbursement	125	125	(0)	0.0%	125
<i>Total Non-Operating Expenses</i>	582	713	(131)	-18.4%	713
<b>Total Expenditures</b>	1,616	1,777	(161)	-9.1%	1,777
Net Increase/(Decrease)	(62)	(743)	681	-91.6%	(743)
Beginning Operating Funds	245	78	167	214.4%	78
<b>Ending Operating Funds</b>	<b>\$ 183</b>	<b>\$ (665)</b>	<b>\$ 848</b>	<b>-127.4%</b>	<b>\$ (665)</b>
Days of Unrestricted Cash	76	(228)	305		(228)
<b>Minimum Operating Reserve Requirement</b>					
60 Days of Operating Expenses	\$ 175	\$ 175			\$ 175

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Bryan Commerce and Development Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Traditions Lot Sales	\$ 1,764	\$ 200	\$ 1,564	782.1%	\$ 200
<i>Total Operating Revenues</i>	<u>1,764</u>	<u>200</u>	<u>1,564</u>	<u>782.1%</u>	<u>200</u>
<b>Non-Operating Revenues</b>					
Interest Income	1	11	(9)	-90.0%	11
Transfers from Other Funds	1,400	-	1,400	0.0%	-
Miscellaneous Revenue	152	1,500	(1,348)	-89.9%	1,500
<i>Total Non-Operating Revenues</i>	<u>1,553</u>	<u>1,511</u>	<u>42</u>	<u>2.8%</u>	<u>1,511</u>
<b>Total Revenues</b>	<u>3,317</u>	<u>1,711</u>	<u>1,607</u>	<u>93.9%</u>	<u>1,711</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Other Services and Charges	234	212	22	10.4%	212
Land Purchase - Builder Infill Program	30	300	(270)	-90.0%	300
Annual Capital	1,837	1,900	(63)	-3.3%	1,900
Contractual Obligations	4	100	(96)	-96.0%	100
Lake Walk Innovation Center Operations	668	500	168	33.6%	500
<i>Total Operating Expenses</i>	<u>2,773</u>	<u>3,012</u>	<u>(239)</u>	<u>-7.9%</u>	<u>3,012</u>
<b>Non-Operating Expenses</b>					
Admin. Reimbursement	55	55	-	0.0%	55
<i>Total Non-Operating Expenses</i>	<u>55</u>	<u>55</u>	<u>-</u>	<u>0.0%</u>	<u>55</u>
<b>Total Expenditures</b>	<u>2,828</u>	<u>3,067</u>	<u>(239)</u>	<u>-7.8%</u>	<u>3,067</u>
Net Increase/(Decrease)	489	(1,357)	1,846	-136.0%	(1,357)
Beginning Operating Funds	275	0	275	0.0%	0
<b>Ending Operating Funds</b>	<u>\$ 764</u>	<u>\$ (1,357)</u>	<u>\$ 2,121</u>	<u>-156.3%</u>	<u>\$ (1,357)</u>
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Self Insurance Fund Summary**  
September 30, 2022  
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Liability/Workers Comp Ins Premiums	\$ 2,491	\$ 2,454	\$ 37	1.5%	\$ 2,454
<i>Total Operating Revenues</i>	<u>2,491</u>	<u>2,454</u>	<u>37</u>	<u>1.5%</u>	<u>2,454</u>
<b>Non-Operating Revenues</b>					
Interest Income	46	25	21	82.4%	25
Miscellaneous Revenues	86	25	62	251.6%	25
<i>Total Non-Operating Revenues</i>	<u>132</u>	<u>50</u>	<u>82</u>	<u>166.2%</u>	<u>50</u>
<b>Total Revenues</b>	<u>2,623</u>	<u>2,504</u>	<u>120</u>	<u>4.8%</u>	<u>2,504</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Personnel Services	565	602	(37)	-6.2%	602
Supplies	75	87	(12)	-13.8%	87
Maintenance	0	2	(2)	-95.9%	2
Other Services and Charges	119	159	(41)	-25.6%	160
Judgment and Damage Claims	459	430	29	6.7%	430
Stop Loss Aggregate Refund	(193)	(120)	(73)	61.1%	(120)
Liability Insurance	937	922	15	1.6%	922
Claims Administration	51	52	(0)	-0.2%	52
Workers Comp and Liability Claims	857	1,052	(195)	-18.5%	1,052
<i>Total Operating Expenses</i>	<u>2,870</u>	<u>3,186</u>	<u>(316)</u>	<u>-9.9%</u>	<u>3,186</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	100	100	-	0.0%	100
Equipment Replacement	3	3	(0)	-1.8%	3
Annual Capital	90	-	90	0.0%	-
Transfer to Debt Service Fund	17	15	1	9.1%	15
Allocated Cost from City Depts.	226	241	(15)	-6.2%	241
<i>Total Non-Operating Expenses</i>	<u>436</u>	<u>360</u>	<u>76</u>	<u>21.2%</u>	<u>360</u>
<b>Total Expenditures</b>	<u>3,306</u>	<u>3,545</u>	<u>(240)</u>	<u>-6.8%</u>	<u>3,545</u>
Net Increase/(Decrease)	(682)	(1,042)	359	-34.5%	(1,042)
Beginning Operating Funds	5,618	3,779	1,839	48.7%	3,779
<b>Ending Operating Funds</b>	<u>\$ 4,936</u>	<u>\$ 2,737</u>	<u>\$ 2,199</u>	<u>80.3%</u>	<u>\$ 2,737</u>
Days of Operating Funds	566	314	252		314
<b>Target Operating Reserve</b>	\$ 2,500	\$ 2,500			\$ 2,500
Operating Funds = Working Capital					

**CITY OF BRYAN, TEXAS**  
**Employee Benefits Fund Summary**  
September 30, 2022  
(in thousands)

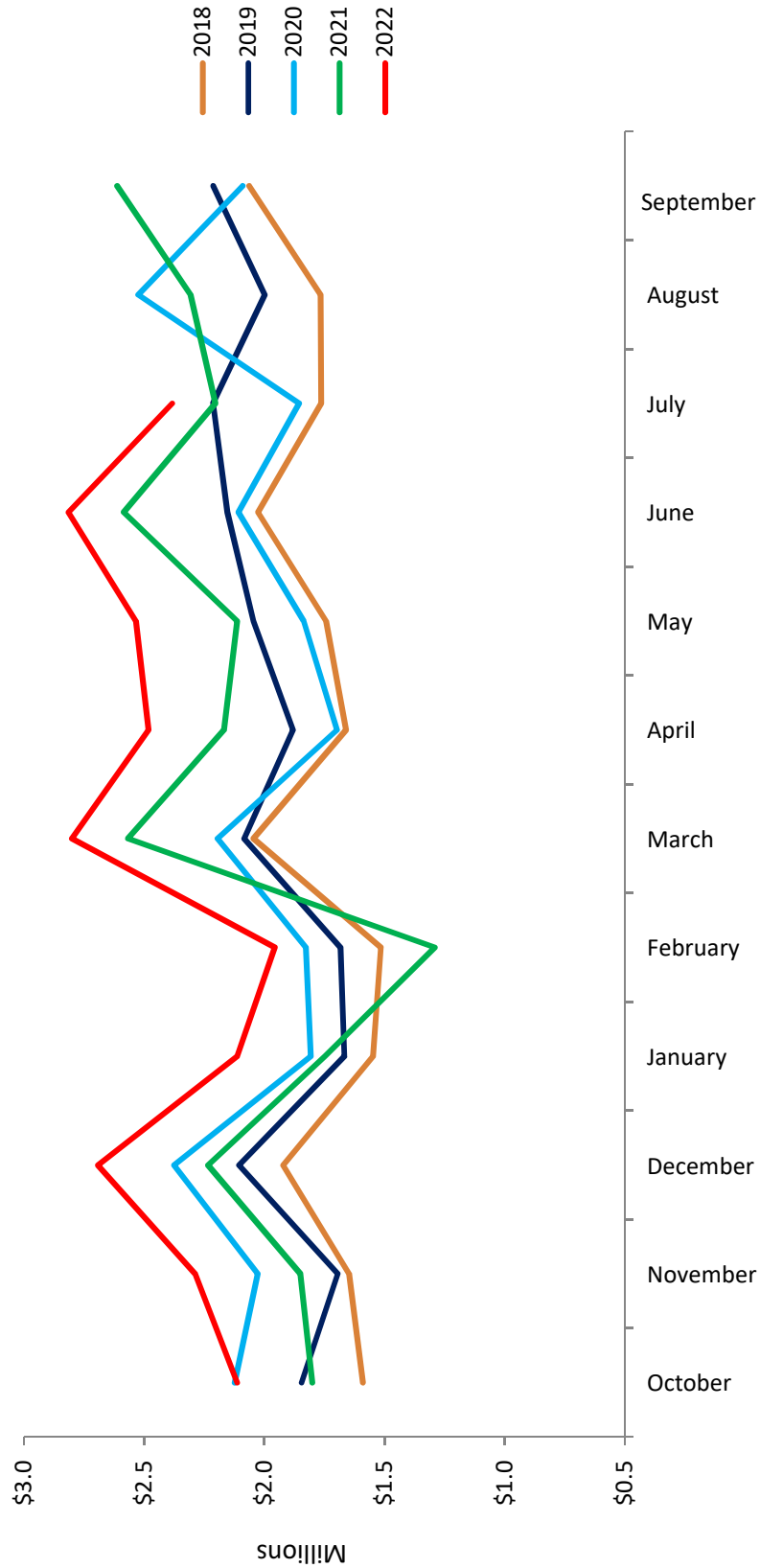
	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>YTD Variance %</b>	<b>FY2022 Amended Budget</b>
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Employee Contributions	\$ 2,336	\$ 2,371	\$ (35)	-1.5%	\$ 2,371
City Contributions	11,969	11,471	497	4.3%	11,471
Retiree Health Premiums	648	657	(9)	-1.3%	657
<i>Total Operating Revenues</i>	<u>14,953</u>	<u>14,499</u>	<u>453</u>	<u>3.1%</u>	<u>14,499</u>
<b>Non-Operating Revenues</b>					
Interest Income	72	25	47	189.7%	25
Flex Admin Fee	7	9	(2)	-24.8%	9
BISD Reimbursement	341	375	(33)	-8.9%	375
Transfer from Other Funds	100	100	-	0.0%	100
Stop/Loss Aggregate Refund	368	-	368	0.0%	-
<i>Total Non-Operating Revenues</i>	<u>897</u>	<u>509</u>	<u>389</u>	<u>76.4%</u>	<u>509</u>
<b>Total Revenues</b>	<u>15,850</u>	<u>15,008</u>	<u>842</u>	<u>5.6%</u>	<u>15,008</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Administrative Reimbursements	228	228	(0)	0.0%	228
Claims Administration	9	11	(1)	-13.0%	11
H.S.A. - Employer Paid	310	210	100	47.4%	210
Health Insurance Administration	6	200	(194)	-97.2%	200
Health Insurance Claims	10,313	13,171	(2,858)	-21.7%	13,171
ACA Research and Reinsurance Fees	6	6	0	8.0%	6
Employee Assistance Program	14	15	(1)	-4.1%	15
Stop Loss Premium	1,227	1,133	94	8.3%	1,133
<i>Total Operating Expenses</i>	<u>12,113</u>	<u>14,973</u>	<u>(2,860)</u>	<u>-19.1%</u>	<u>14,973</u>
<b>Non-Operating Expenses</b>					
Employee Health Center	370	375	(4)	-1.2%	375
BISD Health Center Expense	369	375	(6)	-1.6%	375
<i>Total Non-Operating Expenses</i>	<u>739</u>	<u>749</u>	<u>(10)</u>	<u>-1.4%</u>	<u>749</u>
<b>Total Expenditures</b>	<u>12,852</u>	<u>15,722</u>	<u>(2,870)</u>	<u>-18.3%</u>	<u>15,722</u>
Net Increase/(Decrease)	2,998	(714)	3,712	-520.0%	(714)
Beginning Operating Funds	3,843	3,292	551	16.7%	3,292
<b>Ending Operating Funds</b>	<u>\$ 6,841</u>	<u>\$ 2,578</u>	<u>\$ 4,263</u>	<u>165.4%</u>	<u>\$ 2,578</u>
Days of Operating Funds	167	63	104		60
<b>Target Operating Reserve</b>					
60 Days of Budgeted Expenditures	\$ 2,584	\$ 2,584			\$ 2,584

Operating Funds = Working Capital

**CITY OF BRYAN, TEXAS**  
**Warehouse Fund Summary**  
September 30, 2022  
(in thousands)

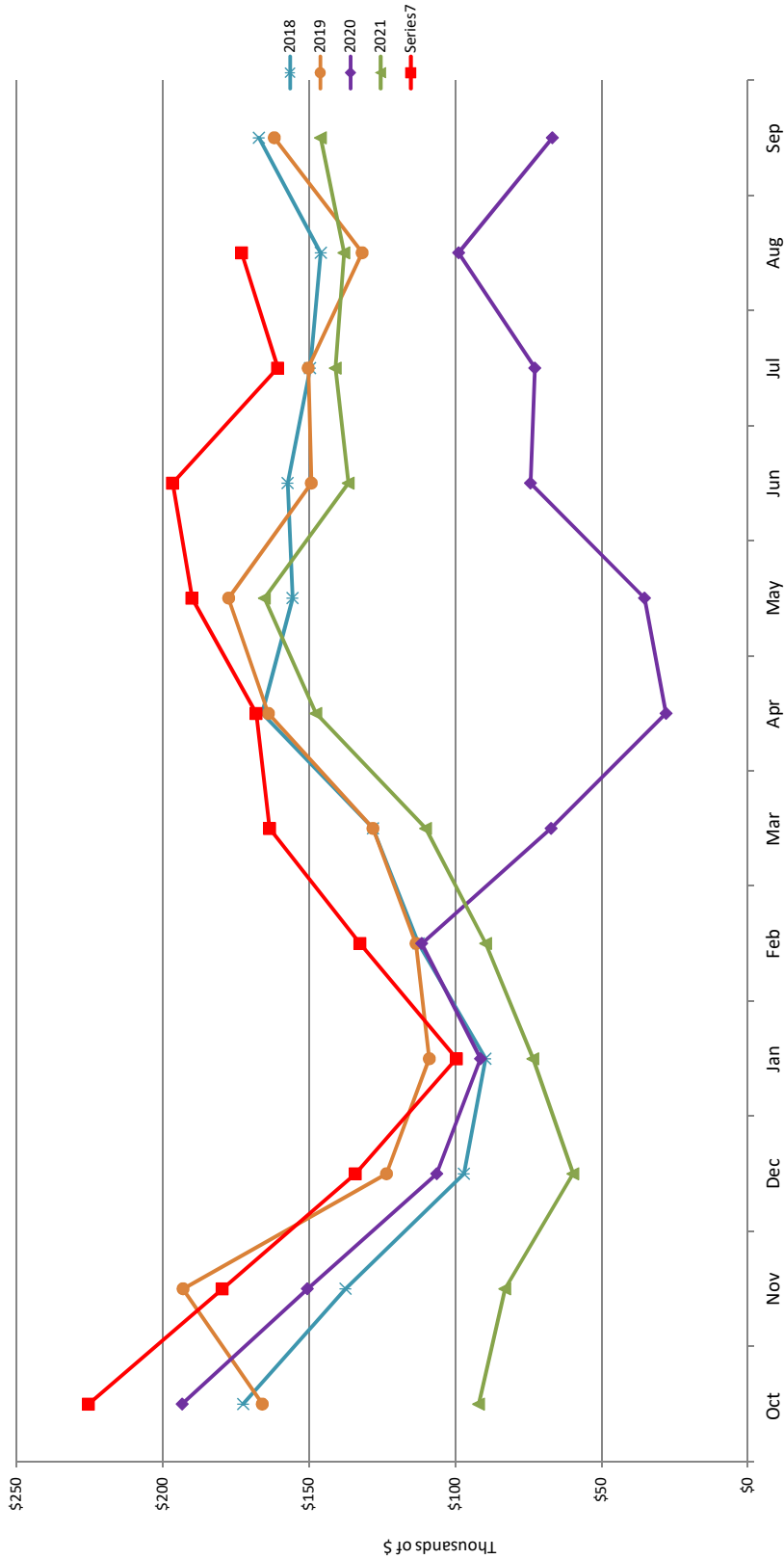
	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2022 Amended Budget
<b><u>Revenues</u></b>					
<b>Operating Revenues</b>					
Fuel Mark-up	\$ 136	\$ 65	\$ 71	109.7%	\$ 65
Inventory Markup	12	9	4	42.3%	9
<i>Total Operating Revenues</i>	<u>148</u>	<u>74</u>	<u>75</u>	<u>101.8%</u>	<u>74</u>
<b>Non-Operating Revenues</b>					
Interest Income	0	0	(0)	-64.1%	0
Discounts Taken	(0)	0	(0)	-100.0%	0
Admin. Reimbursements and Transfers	251	251	0	0.0%	251
<i>Total Non-Operating Revenues</i>	<u>251</u>	<u>251</u>	<u>(0)</u>	<u>-0.1%</u>	<u>251</u>
<b>Total Revenues</b>	<u>399</u>	<u>324</u>	<u>75</u>	<u>23.0%</u>	<u>324</u>
<b><u>Expenditures</u></b>					
<b>Operating Expenses</b>					
Salaries and Benefits	242	247	(5)	-1.9%	247
Supplies	11	17	(6)	-36.4%	17
Maintenance and Services	11	13	(3)	-19.3%	13
<i>Total Operating Expenses</i>	<u>264</u>	<u>278</u>	<u>(14)</u>	<u>-4.9%</u>	<u>278</u>
<b>Non-Operating Expenses</b>					
Over/Short Fuel and Inventory	(2)	-	(2)	0.0%	-
Administrative Reimbursements	72	72	0	0.0%	72
Transfer to Debt Service	7	5	2	31.5%	5
<i>Total Non-Operating Expenses</i>	<u>76</u>	<u>77</u>	<u>(1)</u>	<u>-1.2%</u>	<u>77</u>
<b>Total Expenditures</b>	<u>340</u>	<u>355</u>	<u>(14)</u>	<u>-4.1%</u>	<u>355</u>
Net Increase/(Decrease)	59	(31)	89	-292.4%	(31)
Beginning Operating Funds	(9)	31	(39)	-128.7%	31
<b>Ending Operating Funds</b>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>#DIV/0!</u>	<u>\$ -</u>
Days of Operating Funds	51	-	51		-
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

# City of Bryan Sales Tax Analysis\* Current & Last Four Fiscal Years



\* Includes sales tax receipts collected by the State and sales tax receipts collected by the City of Bryan

# City of Bryan Hotel Occupancy Tax Revenue Trends



Month	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Total for FY 2018	\$ 172,427	\$ 137,466	\$ 97,019	\$ 89,603	\$ 112,491	\$ 128,070	\$ 165,975	\$ 155,619	\$ 157,250	\$ 149,579	\$ 145,946	\$ 167,043	\$ 1,678,488
Total for FY 2019	\$ 165,899	\$ 193,036	\$ 123,421	\$ 108,860	\$ 113,396	\$ 128,066	\$ 163,860	\$ 177,451	\$ 149,144	\$ 150,247	\$ 131,771	\$ 161,854	\$ 1,767,005
Total for FY 2020	\$ 193,348	\$ 150,534	\$ 106,274	\$ 91,295	\$ 111,419	\$ 67,232	\$ 27,909	\$ 35,234	\$ 74,210	\$ 72,729	\$ 98,845	\$ 66,757	\$ 1,095,785
Total for FY 2021	\$ 91,934	\$ 83,010	\$ 59,664	\$ 73,383	\$ 89,534	\$ 110,067	\$ 147,612	\$ 165,197	\$ 136,533	\$ 140,958	\$ 137,984	\$ 146,016	\$ 1,381,892
Total for FY 2022	\$ 225,357	\$ 179,658	\$ 134,078	\$ 99,506	\$ 132,536	\$ 163,445	\$ 168,010	\$ 189,938	\$ 196,608	\$ 160,628	\$ 172,989	\$ -	\$ 1,822,753
Monthly budget	\$ 160,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 128,000	\$ 144,000	\$ 160,000	\$ 144,000	\$ 128,000	\$ 128,000	\$ 160,000	\$ 1,600,000